

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

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ANUCHA BROWNE SANDERS,

Plaintiff,

-against-

06 CV 0589 (GEL)

MADISON SQUARE GARDEN, L.P.,
ISIAH LORD THOMAS III and JAMES L. DOLAN,

Defendants.
-----X

VIDEOTAPED DEPOSITION OF [REDACTED]

New York, New York

Tuesday, January 23, 2007

REPORTED BY:

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JOB NO.: 11343



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From File to Trial.

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[REDACTED]

very frantic.

And I know I spoke to her a couple times over the phone. What I really spoke to her about, I don't know, but I know we ended up filing the return.

Q With respect to this schedule, Schedule C, who furnished the information regarding direct marketing?

MR. MINTZER: Objection to form.

A The client.

Q You can answer.

A My client.

Q Ms. Sanders?

A Uh-huh.

Q Do you recall what your conversation was with her regarding --

A I don't recall.

Q And the code under B, Item B, 454390, what is that code?

A I don't recall.

Q Are you at all familiar with that code?

A Not as of today.

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[REDACTED]

form. Asked and answered.

A I don't recall.

Q And Part 5 with respect to
Other Expenses, you also prepared this
schedule; is that correct?

A Yes.

Q Did you discuss these items
with Ms. Sanders?

MR. MINTZER: Objection to
form. Asked and answered.

A Well, I don't recall. Like I
said, we did the return at the height of
the season. Information was spoken about.
I don't recall specifically what you are
asking for.

MS. FRANCO: Can we go off the
record a moment?

THE VIDEOGRAPHER: Going off
record. Time is 10:40 a.m.

(A brief recess was
taken.)

THE VIDEOGRAPHER: Going back
on record. Time is 10:44 a.m.

Q [REDACTED] still referring

1 [REDACTED]
2 to what has been marked [REDACTED] 6, the
3 2001 tax return for Ms. Sanders, other
4 than Ms. Sanders, did you have any
5 conversations with anyone else regarding
6 preparation of this return?

7 A Why would I speak to somebody
8 else about her return?

9 Q Well, my question to you is:
10 Did you have any conversations with anyone
11 else regarding this return?

12 A No.

13 Q So the only person that you
14 had a conversation with regarding
15 preparation of the return was Ms. Sanders?

16 MR. MINTZER: Objection to
17 form. Asked and answered.

18 Q Is that correct?

19 A Yes.

20 Q And did anyone other than
21 Ms. Sanders provide you with the
22 information that is contained in the
23 return?

24 MR. MINTZER: Objection to
25 form.

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[REDACTED]

A It could only be Ms. Sanders.

Q And that is true with respect
to the information contained in
Schedule C?

MR. MINTZER: Objection to
form.

A Yes.

Q None of the information
contained in Schedule C was made up by
you?

MR. MINTZER: Objection to
form.

A I don't recall.

Q Are there any occasions where
you actually make up information rather
than use information that a client gives
to you?

MR. GUNZBURG: Objection. I
am going to object. Don't answer
that question. You are going to have
to be a lot more specific than that.
I am not going to let him answer that
question.

(Directive to witness.)

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[REDACTED]

MR. MINTZER: Objection to

form. Asked and answered.

A That's what they do is carries
it forward.

Q But you didn't have the form
the year before?

A I understand that. We did the
return in 2001, but used the same system
for 2002. In that system, it gives you
the capability to provide organizer to
help the client to prepare their
information to file their tax return.

So whatever was filed in 2001
gets pro forma to 2002.

Hopefully. I am not a
computer person, so I don't know if it's
really doing what it's supposed to do.

So certain boxes seem to be
checked, some boxes are not filled in. I
was new to the system, how this works, how
we gave it to the client, hopefully they
fill it out to the best of their ability.
Again, some do and some don't.

We don't have, like, a score

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A Yes.

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Q What are the documents?

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A This is, I guess, all forms we
used to prepare her federal and states tax
returns.

6

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Q And were these 2002 returns
prepared by you?

8

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A Yes.

10

Q Who did you speak to in
connection with preparation with these
returns?

11

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A Ms. Sanders.

14

Q And did you speak to anyone
else other than Ms. Sanders --

15

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A No.

17

Q -- regarding the preparation
of her returns?

18

19

Do you recall when you spoke
to Ms. Sanders?

20

21

A No.

22

Q Do you recall on how many
occasions you spoke to Ms. Sanders?

23

24

A No.

25

Q And referring to Page -61,

1 [REDACTED]
2 group of documents that you produced, now
3 marked [REDACTED]-121 through [REDACTED]-144.

4 Do you recognize these
5 documents?

6 A Yes.

7 Q And what are these documents?

8 A These were the forms we used
9 to prepare her individual and state tax
10 returns for 2003.

11 Q And did you prepare the
12 returns for Ms. Sanders for 2003?

13 A Yes.

14 Q And did you speak to
15 Ms. Sanders regarding the 2003 return?

16 A Yes.

17 Q Do you recall when you spoke
18 to her?

19 A No.

20 Q Do you recall on how many
21 occasions you spoke to her regarding the
22 preparation of the 2003 return?

23 A No. We don't keep a log of
24 clients when we call them because we don't
25 bill them on calls, so we don't keep a

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log.

Q: Do you recall if you ever met
with Ms. Sanders in person regarding
preparation of the 2003 return?

A No, I don't believe I did.

Q Did you speak to anyone else
other than Ms. Sanders regarding
preparation of the 2003 return?

MR. MINTZER: Objection to
form.

A No.

Q Did anyone else provide you
with information, other than Ms. Sanders,
that's contained in the 2003 return?

MR. MINTZER: Objection to
form.

A I don't recall.

Q You testified that you only
spoke to Ms. Sanders regarding the 2003
return; is that correct?

A Correct.

Q And you are now testifying
that you don't recall whether anyone else
provided you with information regarding

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[REDACTED]

the 2003 return?

MR. MINTZER: Asked and
answered. Argumentative.
Mischaracterizes the testimony.

A I'm confused because when
Madison Square Garden, whoever sends
information, that's used to prepare the
tax return. So when you say other people,
like, she does not -- she gets this from
somebody else. So that's why I'm not
clear on your question because other
people would mean anybody who sends her
this information she has to file this on
her tax return.

So when you say other people,
can you be more specific?

Q I certainly will.

In 2003, prior to preparation
of the 2003 tax return, did you speak to
someone from Madison Square Garden?

A No.

Q Did you speak to anyone other
than Ms. Sanders regarding preparation of
the return?

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[REDACTED]

A No.

Q Did anyone other than
Ms. Sanders provide you with information
regarding the 2003 return?

MR. MINTZER: Objection to
form. Asked and answered.

A No.

Q Your answer is no?

A No.

Q Thank you.

And with respect to the
document that that's marked [REDACTED]-124,
Schedule C, Profit or Loss From Business,
did you speak to anyone other than
Ms. Sanders regarding preparation of that
schedule?

MR. MINTZER: Objection to
form.

A No.

Q Did anyone else other than
Ms. Sanders provide information to you
regarding preparation of that schedule?

MR. MINTZER: Objection to
form.

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[REDACTED]
A No.

Q Do you recall discussing with
Ms. Sanders preparation of the Schedule C
to the 2002 return?

MR. MINTZER: Objection to
form.

A I don't recall.

Q Sorry. 2003 return.

A I don't recall.

[REDACTED] Exhibit 13, [REDACTED] 145
through [REDACTED] 156, was marked for
Identification.)

Q [REDACTED] I show you a
group of documents that you produced that
are now marked [REDACTED] 145 through [REDACTED] 156.

I ask you: Do you recognize
this document?

A Yes.

Q What are those documents?

A These are documents to help
prepare her tax return.

Q And are these documents that
you maintained in your files?

A Yes.

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[REDACTED]

pending.

Q [REDACTED] I show you a group of documents which you produced, now marked [REDACTED]-157 through [REDACTED]-179.

I ask you: Do you recognize the documents?

A Yes.

Q And what are these documents?

A These were the documents used to prepare the former client's 2004 tax returns.

Q And did you prepare the 2004 tax returns for Ms. Sanders?

A Yes.

Q And did you speak to Ms. Sanders prior to preparation of the 2004 return?

A No.

Can we get some clarification on that question?

Q Now, referring you to --

MR. GUNZBURG: He has a question. An ambiguity as to the last question.

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[REDACTED]

A I have a question. You said
did I speak to her prior to --

Q I am going to clarify the
question. But you have to give me an
opportunity to clarify the question.

MR. GUNZBURG: Sorry.

Q Referring to Page [REDACTED]-158,
second page, at the bottom of the page,
the date 3-29-05, what is that date?

A That would be the date we
printed it from the computer.

Q Would that be the date that
you completed the return?

A No. That was the date we
printed it from the computer.

Q Do you know when you completed
the return?

A I don't recall.

Q My question is: Prior to
March 29 of 2005, did you have any
conversation with Ms. Sanders regarding
preparation of the 2004 return?

A I don't recall.

Q And prior to March 29, 2005,

1 [REDACTED]
2 2001 return that would have been prepared
3 in 2002, you would not have included
4 information on that return were it not
5 information that you were led to believe
6 was relevant to that return?

7 MR. MINTZER: Objection to
8 form.

9 MR. GUNZBURG: Hold on a
10 second. Could you just repeat the
11 question.

12 (Requested portion of record
13 read.)

14 MR. MINTZER: You have my
15 objection.

16 A We prepare returns based on
17 information that our clients give to us.
18 And so we had conversations with
19 Ms. Browne Sanders, which were
20 undocumented, and we would not sign the
21 return if we felt the return was
22 fraudulent.

23 Q All right.

24 And just let me be clear about
25 your testimony. And that is that in the

1 [REDACTED]
2 calendar year 2002 when you prepared the
3 2001 return, that return would have been
4 prepared based on information you received
5 from Ms. Browne Sanders; is that correct?

6 MR. MINTZER: Objection to
7 form. Asked and answered.

8 A Yes.

9 Q Because it would be fair to
10 say that in any tax year, you would not
11 add information to a return if you did not
12 have a basis for it received from the
13 individual that you were doing the return
14 for; is that correct?

15 MR. GUNZBURG: Are you talking
16 about generally, or talking about
17 Anucha Browne Sanders?

18 MS. FRANCO: I am talking
19 about generally.

20 MR. MINTZER: Objection to
21 form. Your questions are so leading,
22 and really, you are testifying for
23 this witness.

24 MS. FRANCO: I consider him to
25 be an adverse witness.